

Town of Wilmot

Docket No.: 19503-03RA

SHOW CAUSE ORDER

In an appeal filed pursuant to RSA 76:16-a (Donald and Patricia Novak v. Town of Wilmot, Docket No.: 19286-01PT), certain evidence was submitted by both the “Town’s” contract assessor (Nyberg Purvis & Associates, Inc. (“Nyberg”) represented by Mr. Leonard J. Nyberg, Jr.) and the “Taxpayers” that raised questions as to the accuracy of the 2001 reassessment performed in the Town by Nyberg. As specifically noted in that decision at page 6, “... the board is concerned that the substantial change in the coefficients of dispersion (CODs) from the reassessment year (2001) to the next year may be an indication that the market was not properly analyzed and translated into appropriate assessment models to assess all the unsold properties. Mr. Nyberg submitted Exhibit B which indicated a COD of 4.7% (and a median ratio of 101%) from the assessment to sale ratios of the sales analyzed during the sales period of the 2001 reassessment. The Department of Revenue Administration’s (“DRA”) 2001 equalized valuation calculations indicate a COD of 14.5% and a median ratio of 98%. DRA’s study period of October 1, 2000 to September 30, 2001 encompass sales that, but for the last two to three months of that period, were available or known when the 2001 reassessment was performed.

Notably however, the DRA's 2002 equalized valuation calculations indicate a COD of 24.3 % and a median ratio of 86.7%. This significant decrease in the assessment level, with a corresponding significant increase in the COD, raises the concern as to whether the reassessment was appropriately performed."

Consequently, under the board's reassessment authority in RSA 71-B:16, the board schedules a show-cause hearing for Wednesday, October 8, 2003 at 11:00 a.m. at the board's offices at 107 Pleasant Street, Johnson Hall – 3rd Floor, Concord, NH, to determine whether there is a need for the board to order a reassessment or some other remedial action. In the 2001 reassessment contract between the Town and Nyberg dated October 15, 1999 ("Contract"), Nyberg, at Section 6, is required to "... support the values established for the revaluation tax year" Consequently, Nyberg shall be present at this hearing and submit the following documents:

1. all supporting sales analyses and documentation that relate to Municipality Exhibit B entered in Docket No.: 19286-01PT, which indicate the results of the Town-wide revaluation as of April 1, 2001, and resulted in a median ratio of 1.01 and a COD of 4.70;
2. copies of the 2001 assessment-record cards for all the sold properties contained in the sales analysis in item 1, accrued as a result of the reassessment;
3. the sales survey required by the Contract at 3.4, if the sales survey is different than the sales survey submitted in item 1; and
4. copies of the manual of appraisal required at section 3.2 of the Contract.

In addition to Nyberg being present, the board would request that a representative of the Board of Selectmen (assessing officials) be present and available for any questions the board may have as to the Town's future plans for assessment updates or reassessments.

SO ORDERED.

BOARD OF TAX AND LAND APPEALS

Paul B. Franklin, Chairman

Michele E. LeBrun, Member

Douglas S. Ricard, Member

Albert F. Shamash, Esq., Member

Certification

I hereby certify that a copy of the foregoing decision has this date been mailed, postage prepaid, to: Chairman, Board of Selectmen, Town of Wilmot, Town Office, Wilmot, New Hampshire 03287; Nyberg Purvis & Associates, Inc., Town's contract assessor, 125 Savageville Road, Lisbon, NH, 03585; and Donald and Patricia Novak, 20 Clarke Road, Wilmot, New Hampshire 03287.

Date: July 30, 2003

Anne M. Bourque, Deputy Clerk